



120 First Avenue North
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www.ilwaco-wa.gov

BUDGET MESSAGE

To: Ilwaco City Councilmembers
From: Mike Cassinelli, Mayor

Subject: Budget request for 2012

I am pleased to submit for your consideration the 2012 proposed budget for the City of Ilwaco. Proposed 2012 appropriations stated on a comparative basis with the 2011 amended budget and 2010 actual are as follows:

<u>Appropriations</u>	Actual	Budget	Proposed
<i>General/Streets Fund</i>	2010	2011	2012
General City government (including legal svc and courts)	339,900	204,231	162,026
Law Enforcement	184,311	190,466	198,085
Fire Department	81,151	72,176	106,982
Other Services (Dispatch, Correctional Institution, etc.)	31,409	38,349	34,357
Physical Environment including Planner	25,320	11,193	14,193
Library	17,154	13,873	10,317
Community Building	12,979	10,103	9,700
Parks	52,964	40,477	49,692
Streets & Stormwater (including grant funding)	669,060	103,625	817,473
Debt Repayment/Capital Expenditures/Reserve contribution	527,662	318,487	187,081
Total Expenditures	1,941,910	1,002,980	1,589,906
<i>Tourism Fund</i>			
Ilwaco Merchants Association	20,549	8,500	7,500
Visitors Bureau	15,769	9,269	8,269
Heritage Museum (2011 and '12 includes insurance provided)	6,000	11,500	10,746
Ilwaco Charter Association	-	1,000	1,000
Other	575	4,861	5,500
Total Expenditures	42,893	35,130	33,015
<i>Excise Reserve Fund</i>			
Contribution to projects	-	-	41,877
Contribution to reserve	11,254	11,500	-
Total Expenditures	11,254	11,500	41,877



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Water Fund

Operations & Maintenance	405,094	419,298	454,252
Capital Expenditures	53,731	108,510	159,833
Debt Service & Reserve contribution	94,349	73,921	35,580
Total Expenditures	553,174	601,729	649,665

Water/Sewer Bond Redemption Fund

Debt Service	420,143	431,875	430,844
Total Expenditures	420,143	431,875	430,844

Water/Sewer Bond Reserve Fund

Contribution to Reserve	9,593	42,852	16,602
Total Expenditures	9,593	42,852	16,602

Stormwater Fund

Operations & Maintenance	-	-	32,488
Capital Expenditures	-	-	-
Debt Service & Reserve contribution	-	-	37,512
Total Expenditures	-	-	70,000

Wastewater Fund

Operations & Maintenance	413,718	403,576	372,960
Capital Expenditures	91,648	106,000	172,933
Debt Service & Reserve contribution	420,232	501,020	483,008
Total Expenditures	925,598	1,010,596	1,028,901

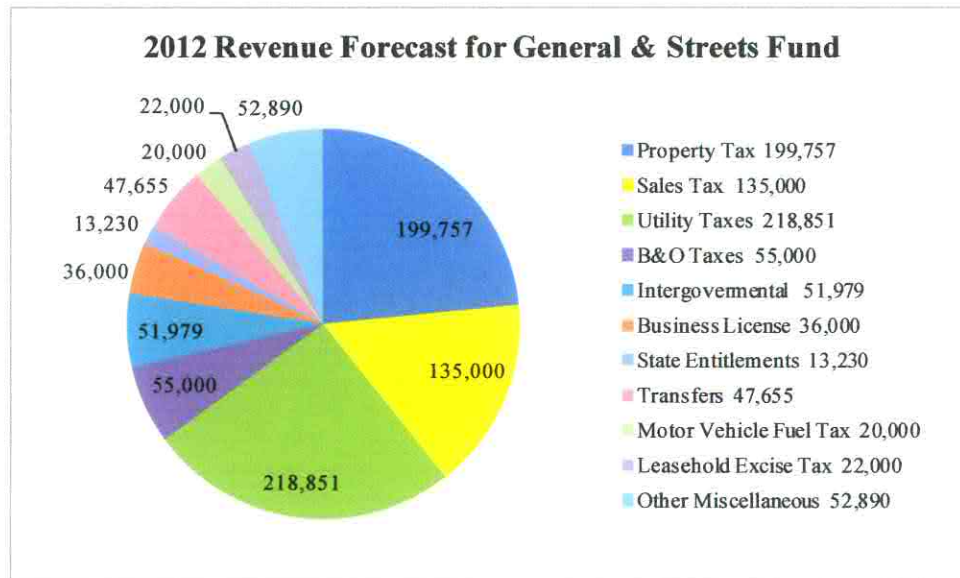
Revenues

The budget is balanced by a proposed levy of \$199,757 in property taxes that will be split between the General Fund (70%) and Street Fund (30%). The levy is limited to a 1% increase each year which for 2012 was \$1,958. The estimated yield from retail sales and use tax is \$135,000. The forecast for the collection of sales tax in Ilwaco has not been this low since 2004/2005. In 2011 there were no significant projects supplementing sales tax revenues. The 2012 sales tax revenue forecast has been supplemented to include taxes collected as a result of the School Street reconstruction and city center reservoir projects. The General and Street Fund are further provided for by utility taxes collected on electricity, solid waste collection, telephone, cable modem, water, sewer, storm drainage, natural gas or telegraph. Additionally, Business and Occupation Tax, business license fees and Motor Vehicle Fuel Tax provide almost 1/3 of the funding. The Street Fund will also recognize the receipt of a \$700,000 grant (not illustrated in the graph below) from the Transportation Improvement Board. Compared to the amended 2011 budget, the 2012 water fund includes an increase in revenues of \$35,000 funded by increased rates while the sewer fund includes an \$18,000 increase in revenue based on the estimated contribution by Seaview Sewer District to the proposed projects slated for 2012. It is anticipated



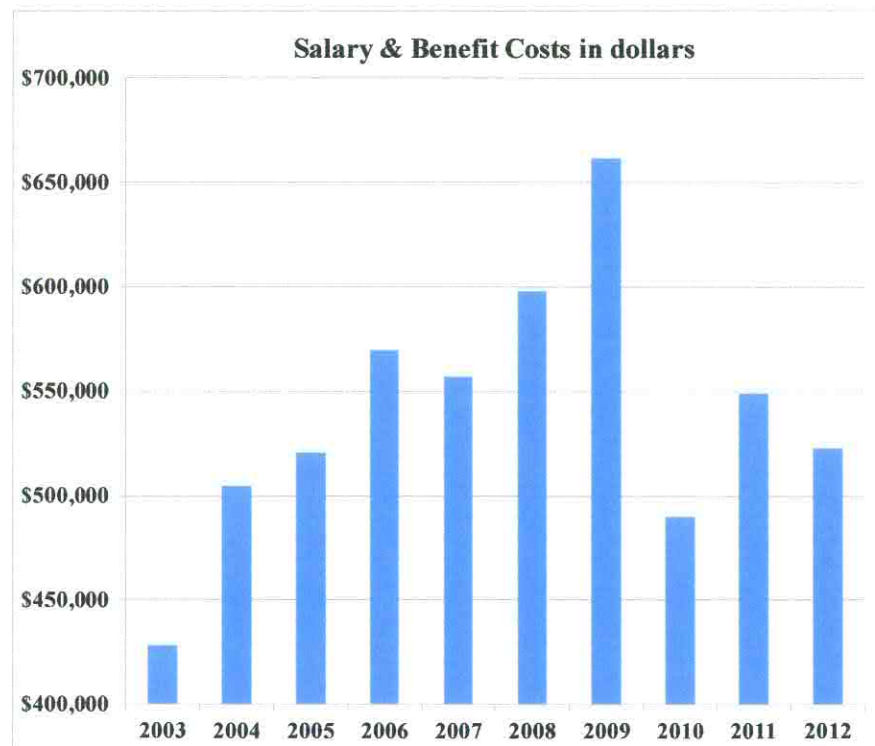
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that \$70,000 will also be collected from a Stormwater Utility once legislation is passed to create the fund (not included in the graph below).



Personnel

Salary and benefit costs are allocated to the General, Street, Stormwater, Water and Wastewater funds based on the time staff provide services for those activities. The budget provides for normal progressive step increases as noted in Resolution 2006-05 passed by the council during regular session of December 11, 2006. No cost of living increase for the year 2012 has been included for city staff or council salaries. City staff has not been awarded a cost of living increase since the 2009 budget. At the beginning of





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2010, three city staff were laid off and the City Council and Mayor waived their salary reducing the overall expense substantially. For 2012 the city has selected a high deductible health care plan for the city staff along with a contribution to a health care savings account for the amount of the deductible. The city currently makes no contribution to insurance for family members of the city staff. The savings from the high deductible health care plan is just over \$18,000 compared to 2011, but will be offset by the increase estimated at \$11,000 for the required contribution the city will make in 2012 to the Department of Retirement Systems on behalf of the city staff. The 2012 budget estimates provide for two full-time employees and one part-time employee at City Hall, six full-time utility employees, and one part-time fire chief. Mayor and City Council stipends waived in 2010 were restored in the 2011 and 2012 budgets. Since the layoff of three city staff in early 2010, the city has continued to seek savings in personnel expenses while still attempting to provide adequate service to its citizens.

General Fund (001)

The General fund provides for numerous city services such as law enforcement, courts and detention facilities, fire protection and emergency services; parks, lakes, trails and recreation; library, senior services and community building; city planner, city attorney, clerk, treasurer, council, and mayor. Approximately 27% of the annual expenditures from the General fund are strictly for payment of the law enforcement services provided by the City of Long Beach. For 2012, 14% of the fund's expenditures will be for operation, maintenance and improvements for the fire department. The fire department is still replacing items that were lost in the fire as well as finishing the upstairs space at the station. 19% of the expenditures will provide for city hall administration, city attorney, elected officials, and audit costs. Substantial debt from the remodel of the community building, reconstruction of the fire station, and purchase of the city hall and shop facility; make up 20% of the fund's annual expenditure.

Street Fund (101)

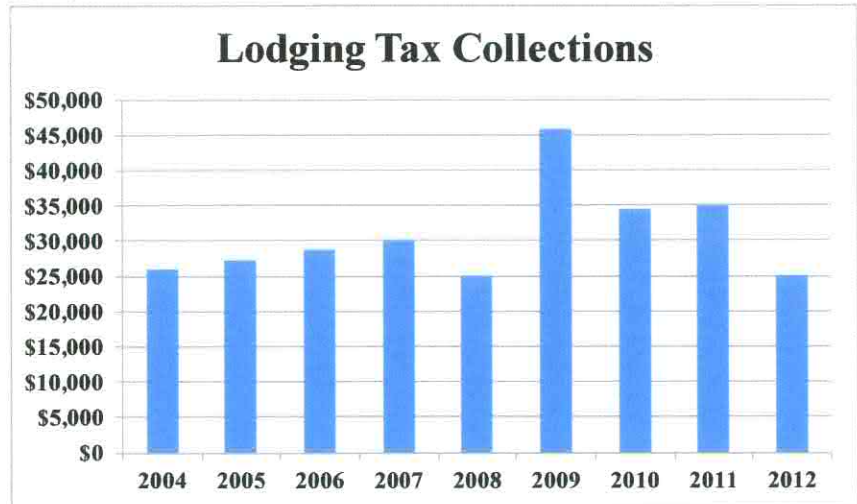
While in prior years the Street fund has included the costs associated with the city's stormwater system, the council has explored the potential need to maintain and improve the stormwater system while alleviating the burden from the Street fund. By forming a separate source of revenue for the stormwater system, the Street fund will have the resources to begin annual maintenance and upgrades to city streets. In 2012 \$700,000 of grants awarded from the Transportation Improvement Board along with \$37,000 of the city's funds will be used to reconstruct School Street and overlay Brumbach which are the alternative bypass if there were an emergency in the city center. In the future, opportunities will be investigated to seek economies of scale by partnering with neighboring jurisdictions to split the cost of mobilization for chipseals and overlay projects as was executed when the Port of Ilwaco recently chipsealed its parking lot and the City of Ilwaco chipsealed Scarboro Lane.



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Tourism Fund (104)

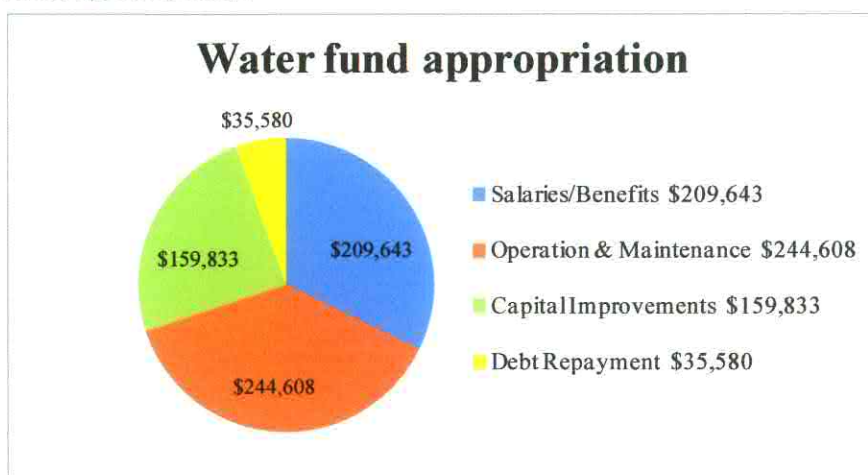
Lodging tax revenues have been trending down and have resulted in lower appropriations. The Ilwaco Merchants Association requested a total of \$15,000 for tourism promotion in 2012. The appropriation is \$7,500. The Columbia-Pacific Heritage Museum requested a total of \$6,000 for expenditures in 2012. \$5,000 is appropriated. Additionally, \$5,746 has been appropriated from this fund to provide insurance on the building the museum rents from the city. The Visitors Bureau was appropriated \$7,500 after requesting \$8,000. An additional \$769 is appropriated for the Visitors Bureau building. \$1,000 was appropriated for the Ilwaco Charter Association. \$4,000 was set aside to fund the upkeep of the city parks used by tourist and \$1,500 will be used to maintain the planters.



Excise Reserve Fund (301)

Real Estate Excise Tax collected on the sale of property is estimated in the amount of \$11,500 for 2012. The fund established to provide for capital improvement projects is forecast to begin 2012 with approximately \$50,000. \$37,000 will be used during 2012 to provide the city's match requirement to the Transportation Improvement Board grant for the School Street reconstruction. \$5,000 will be contributed toward the city shop roofing project.

Water Fund (401)



The estimated expenditures of \$649,665 are for maintenance and operation of the plant and distribution system as well as repayment of long-term debt. The focus for 2011 was to ensure the plant was up to Department of Health requirements. The 2012 focus will be to enhance



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the distribution system. After the completion of the update to the water comprehensive plan, the city was awarded loans to fund the improvement to the backwash basin and to add two reservoirs to the water distribution system. Initial steps have been taken and the projects are forecast to occur in 2012. Additionally, the city intends to paint the steel reservoir and upgrade the cross connection program. The city has also been informed by the Public Works Board that it has been recommended for funding to replace filters #1 and #2 at the water treatment plant.

Water/Sewer Bond Redemption Fund (403)

Revenues are transferred from the Water and Sewer funds to provide for payments of long-term debt redemption.

Water/Sewer Bond Reserve Fund (404)

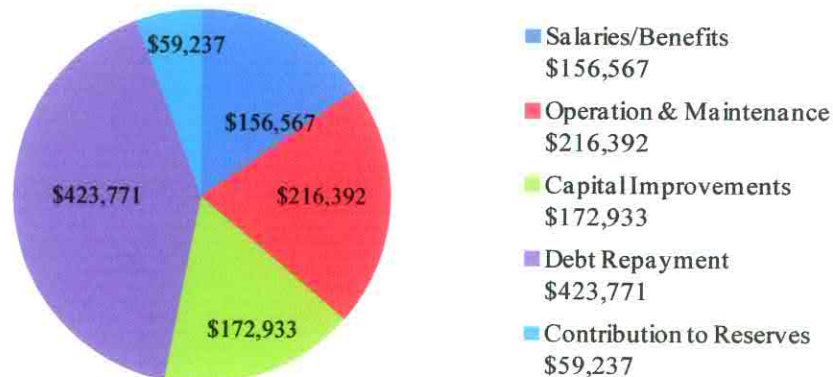
Debt covenants for certain bonds require that the city hold one annual payment in reserve. Currently the City must put \$9,102 into a reserve fund until the total annual payment is reserved for each specific loan. In addition, an interfund loan to the Sewer fund is in re-payment. Once the interfund loan is repaid in 2012, the reserves will be in compliance with the existing debt covenants.

Sewer Fund (409)

The estimated appropriation of \$1,028,901 is for daily maintenance and operation of the plant and collection system as well as repayment of long-term debt and necessary capital expenditures. Expenditures include the replacement of a pump and the grit trailer as well as replacing the plant roof, painting the building, and maintaining the parking lot. Funds will also be used to install a dissolved oxygen system and meters.

Reserves are being established to fund short-lived assets and the future purchase of the sludge site. The focus in 2011 was to maintain the existing facility while seeking funds to make repairs and improvements to the aging sewer line infrastructure. Recently the city

Sewer fund appropriation





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was informed that it is being recommended by the Public Works Board for loans that will replace the First Avenue sewer line and Nesadi Drive sewer line. The focus in 2012 will be to continue to maintain the plant while initiating projects to replace aged sewer lines.

Stormwater Fund (405)

The council has expressed its intent to pass legislation by the end of 2011 to form a stormwater utility and has requested that it be included in the 2012 budget. The utility will be responsible for the operation, maintenance, construction and debt service related to Ilwaco's stormwater infrastructure. Additionally, the utility will alleviate the burden on the Street fund allowing for future streets maintenance and repair.

Summary

The economic challenges of the last few years have weighed heavily on the City of Ilwaco and it does not look like they are going to end any time soon. However, the city has the opportunity to pursue alternative methods of funding and to be creative in limiting expenditures. The council and staff have had to work together and make tough decisions, but are committed to maintaining and improving the infrastructure to support a thriving community.

Respectfully submitted,
Mike Cassinelli, Mayor

City of Ilwaco**001 GENERAL FUND****ESTIMATED REVENUES -**

General Property Tax	139,830
General Property Tax-IVFD Truck	-
Timber Tax	-
General Sales Tax	120,000
General Sales Tax from special project	15,000
B&O Tax	55,000
Garbage 6% Tax	13,800
Charter Cable 6% Tax	10,000
Telephone 6% Tax	26,000
Electric 6% Tax	82,000
Water Utility Tax	37,698
Fire Hydrant Fee	12,000
Sewer Utility Tax	45,153
Stormwater Utility Tax	4,200
Leasehold Excise Tax	22,000
Gambling Tax	-
TOTAL	582,681

LICENSES & PERMITS

Business License	36,000
Building Permit Fees	7,560
TOTAL	43,560

INTERGOVERNMENTAL REVENUE

PUD Privilege Tax	8,000
FEMA Grant	-
PORT OF ILWACO - MUSEUM water/se	-
ARRA/JUSTICE ASSISTANCE	-
PCOG for Fire Station	25,000
PCOG - Comm Bldg	18,979
TOTAL	51,979

STATE ENTITLEMENTS

Sales & Use Equalization	-
Criminal Justice High Crime	-
Criminal Justice Low Population	235
Criminal Justice DCD Area 3	-
Criminal Justice DCD#4	1,500
Criminal Justice Spec. Programs	795
DUII Cities	200
Liquor Excise Tax	4,700
Liquor Board Profits	5,800
TOTAL	13,230

CHARGES FOR SERVICES

Photocopying	100
Fire Protection Services	2,000
Planning Application Fees	8,400
TOTAL	10,500

FINES AND FORFEITS

Municipal Court Fines	3,605
City-Crime Victims	100
TOTAL	3,705

MISCELLANEOUS REVENUE

Interest Earnings	-
Interest on Sales Tax	500
Park Donations	-
Community Building Rents	1,250
Community Building Electricity	11,500
Black Lake Fishing Derby Donations	3,475
Other	2,400
TOTAL	19,125

NON REVENUES

Trauma Care	170
Auto Theft	220
Brain Trauma	40
State Portion	1,300

ESTIMATED EXPENDITURES -

Official Publications	2,000
Custodian	-
Software Support Services (Vision)	2,633
Software Upgrade	-
Insurance - CityHall/Shop	7,664
Electricity - City Hall	3,000
Garbage Services	-
Repair & Maintenance	200
Miscellaneous	100
Mayor/Council Salaries	18,000
Mayor/Council Benefits	1,738
Travel/Meals/Lodging	-
City Water-Museum	-
City Sewer-Museum	1,890
City Water - City Hall	432
City Sewer - City Hall	1,200
Miscellaneous	-
Election Costs	2,000
Court - Remit to state	2,500
Municipal Court Services	16,000
Administrative Salaries	37,173
Administrative Benefits	10,323
Office & Operating	5,500
Small Tools & Equipment	500
Professional Services	3,000
Communication	4,080
Travel/Meals/Lodging	1,000
Planning Secretary	-
Insurance - Comm Bldg	9,494
Electricity	-
Garbage Services	3,049
Ongoing Education	1,500
Audit Costs	8,000
Training	-
Web Page	1,500
Legal Services	15,000
AWC Dues	550
Pacific Council of Govements	1,500
Pacific County EDC	500
TOTAL	162,026

LAW ENFORCEMENT

Law Enforcement	198,085
TOTAL	198,085

FIRE DEPARTMENT

Salaries & Wages	14,400
Benefits	8,673
Board of Volunteer Firemen	2,100
Life & Disability Insurance	3,400
Operating Expenses (\$21k to be pd from proceeds)	28,011
Gasoline	1,000
Small Tools & Equipment	2,600
Training/Attendance	10,875
Professional Service - inoculations (pd w/grant)	-
Communication	4,440
Insurance	9,932
Malpractice Insurance	-
Electricity	3,360
Water	451
Sewer	1,140
Repairs & Maintenance	6,600
Misc.	10,000
TOTAL	106,982

OTHER SERVICES

Postage Meter Rental	1,452
Correctional Institution	3,500
Juvenile Facility	50
Emergency Services	4,401
Dispatch Services	24,954
Drug Task Force	-
TOTAL	34,357

PHYSICAL ENVIRONMENT

City of Ilwaco

001 GENERAL FUND

ESTIMATED REVENUES -

State 30% PSEA	700
Surety Deposit	-
JIS Account	225
Transfer in from 101 - Bldg. Rental	10,000
Transfer in from 401 - Bldg Rental	7,500
Transfer in from 409-Bldg Rental	7,500
Transfer in from 401 - shop roof	5,000
Transfer in from 409- shop roof	5,000
Transfer from Excise Rvs for shop roof	5,000
Transfer in from 405 Bld Rental	5,000
TOTAL	47,655

GRAND TOTAL ALL REVENUES 772,435

ESTIMATED EXPENDITURES -

Air Pollution Control	468
Planner Services	10,000
Planner Services-Comprehensive Plan	-
Alcohol Program 2%	250
Festival Banners	-
Black Lake Fishing Derby	3,475
TOTAL	14,193

Comm Bldg Other Water	739
Comm Bldg Other Sewer	1,140
Comm Bldg Other Electric	6,221
Comm Bldg Other Mntc	1,000
Miscellaneous	600
TOTAL	9,700

LIBRARY

Custodian	3,900
Insurance	1,854
Electricity	2,074
City Water	750
City Sewer	1,140
Repairs & Maintenance	500
Miscellaneous	100
TOTAL	10,317

PARK

Salaries & Wages	11,487
Benefits	3,810
Office & Operating	3,000
Small Tools & Equipment	2,500
Electricity	3,046
City Water	1,681
City Sewer	2,280
Insurance	2,388
Repairs & Maintenance	33,000
Vehicle Purchase	5,000
Tourism support (see Tourism fund)	(4,000)
Miscellaneous	500
TOTAL	64,692

LOAN REPAYMENT

Inter fund loan pmt	-
USDA 97-09 Principal	16,023
USDA 97-09 Interest	10,505
Bond Pmt - Principle	30,582
Bond Pmt - Interest	46,850
Bank of Pacific - Community Building - Prin	14,938
Bank of Pacific - Community Building - Int	14,089
TOTAL	132,988

CAPITAL EXPENDITURES

Fire Hall Rebuild/Project Manager	15,500
TOTAL	15,500

GRAND TOTAL ALL REVENUES 772,435

DISPOSITION OF PRIOR YEAR CARRYOVER

CARRYOVER FROM PRIOR YEAR (Beginning Balance)	48,894
ADD TO CURRENT YEAR SURPLUS	23,594
BALANCE (Ending Balance)	72,488

Future requirements of surplus:

Project Manager 2013 pmt	-
AWC pmts	45,000
Emergency Reserves	50,000
Karnofski Deposit	4,000
Fire Hydrant	12,000
Operating Reserve @12.5%	75,044
Fire Equipment Reserve	21,070
Fire Truck Reserve	15,000
Desired Reserves	222,114
Reserve (shortfall)	(149,626)

GRAND TOTAL 748,841

2011 SURPLUS / SHORTFALL 23,594

City of Ilwaco**101 STREET FUND****ESTIMATED REVENUES -**

General Property Tax	59,927
Motor Vehicle Fuel Tax	20,000
MV Fuel Tax (STP Money)	-
Proceeds from Surplus	-
Interest	-
TIB Funds: Overlay	99,794
TIB Funds: School Street	600,875
Transfer from Excise Rsv (301) for TIB match	36,877

GRAND TOTAL REVENUES \$817,473

ESTIMATED EXPENDITURES

Salaries & Wages	26,043
Benefits	8,163
Roadway Operating	4,000
Roadway Equipment	2,500
Storm Drain Operating	-
Street Light Operating	6,005
Traffic Operating	-
Ice Control Operating	-
Street Cleaning	4,500
Road Side Operating	2,000
Office & Operating	667
Vehicle Purchase	-
Gas & Oil	1,030
Small Tools & Equipment	833
Safety Training	133
Admin. Maintenance	-
Web Page	-
Insurance	1,441
Construction Equipment	-
Roadway Construction	-
Storm Drainage Supplies	-
Drainage Construction	-
Overlook Loop/Beards Hollow	-
TIB Projects	737,546
Sidewalks	-
Chipseal	-
Transfer to 001 - Building Rental	10,000

GRAND TOTAL REVENUES \$817,473

GRAND TOTAL EXPENDITURES \$804,861

\$12,612

DISPOSITION OF PRIOR YEAR CARRYOVER / CURRENT YEAR SURPLUS OR SHORTFALL

CARRYOVER FROM PRIOR YEAR (Beg) \$ 18,970

ADD TO SURPLUS \$ 12,612

\$0

BALANCE (Ending Balance) \$ 31,582

City of Ilwaco

405 STORMWATER FUND

ESTIMATED REVENUES -

Service Charges \$70,000
Interest \$0

GRAND TOTAL REVENUES \$70,000

ESTIMATED EXPENDITURES

Salaries & Wages 13,021
Benefits 4,082
Storm Drain Operating 2,000
Office & Operating 333
Vehicle Purchase -
Gas & Oil 515
Small Tools & Equipment 750
Safety Training 67
Insurance 720
Construction Equipment -
Roadway Construction -
Storm Drainage Supplies 3,000
Drainage Construction 3,000
Transfer to 001 - Building Rental 5,000

O & M Subtotal 32,488

half PWTF 04-691-PRE-116; Phase #2- Principal 1,496
half PWTF 04-691-PRE-116; Phase #2- Interest 195
half PWTF 05-691-023; Phase#2 -Principal 20,260
half PWTF 05-691-023; Phase#2 -Interest 5,673
DOE #L9900038 Strmwtr - Principal 3,177
DOE #L9900038 Strmwtr - Interest 1,542
Reserve/Contingency -
Miscellaneous -
Debt Subtotal \$32,344

GRAND TOTAL EXPENDITURES \$64,832

\$5,168

DISPOSITION OF PRIOR YEAR CARRYOVER / CURRENT YEAR SURPLUS OR SHORTFALL

CARRYOVER FROM PRIOR YEAR (Beginning \$ -
ADD TO SURPLUS \$ 5,168
BALANCE (Ending Balance) \$ 5,168

City of Ilwaco
104 TOURISM

ESTIMATED REVENUES

Hotel-Motel Tax	\$25,000
Investment Interest	\$130
TOTAL	\$25,130

ESTIMATED EXPENDITURES

Ilwaco Merchants Assoc.	\$7,500
Marketing Contract - Visitors Bureau	
Visitors Bureau	\$7,500
Fishing Derby	
Ilwaco Musuem - insurance	\$5,746
Ilwaco Musuem	\$5,000
Visitors Bureau Bldg - City Portion	\$769
Planters	\$1,500
Ilwaco Charter Association	\$1,000
City/Black Lake Park support	\$4,000

GRAND TOTALS ALL REVENUES **\$25,130**

GRAND TOTAL EXPENDITURES **\$33,015**

2011 SURPLUS / SHORTFALL **(\$7,885)**

DISPOSITION OF PRIOR YEAR CARRYOVER / CURRENT YEAR SURPLUS OR SHORTFALL

CARRYOVER FROM PRIOR YEAR	\$21,910
Revenues	\$25,130
Expenses	(33,015)
COVER CURRENT YEAR SHORT	(\$7,885)
BALANCE (EndingBalance)	\$14,025

Ending Balance is comprised of :
Contingency Reserve

City of Ilwaco

301 EXCISE RESERVE FUND

ESTIMATED REVENUES

Real Estate Excise Tax \$11,500

GRAND TOTAL ALL REVENUES \$11,500

ESTIMATED EXPENDITURES

TIB match \$36,877.00

Shop roof \$5,000.00

TOTAL \$41,877.00

GRAND TOTAL EXPENDITURES \$41,877.00

2011 SURPLUS / SHORTFALL (\$30,377)

DISPOSITION OF PRIOR YEAR CARRYOVER / SURPLUS OR SHORTFALL

CARRYOVER FROM PRIOR YEAR \$ 49,347

ADD TO CURRENT YEAR SURPLUS -

COVER CURRENT YEAR SHORTFALL (\$30,377)

RESERVE FOR FUTURE (Ending Balance) 18,970

City of Ilwaco
401 WATER FUND

ESTIMATED REVENUES

Water Sales	628,300
TOTAL	628,300

Investment Interest	800
Water Connections	7,164
Other	-
TOTAL	7,964

TOTAL	636,264
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ESTIMATED EXPENDITURES

Salaries & Wages	165,610
Benefits	44,033
TOTAL	209,642

Operation & Maintenance	85,000
Chemicals	30,000
Quarterly Excise Payment	31,597
Annual Meter Calibrations	3,000
DOE Annual Permit	4,100
Gasoline Products	7,000
Clean Tanks	-
Small Tools & Equipment	1,000
TOTAL	161,697

Professional Services	25,615
Attorney Fees	-
Communications	3,120
Travel/Meals/Lodging	2,000
Safety Training	-
Insurance	19,573
Electricity	31,104
Vehicle Repairs/Maint.	1,500
Water Line Replacement	-
TOTAL	82,912

TOTAL OPERATION & MAINTENANCE	454,252
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Chemical pumps	7,200
Vehicle Purchase	10,000
Paint steel reservoir	100,000
Actuators	28,000
Equipment	7,500
Water Comp Plan engineering	-
Plant Improvements/Intake repair-2011	-
TOTAL	152,700

Computer/Software Upgrade	2,133
Shop roof	5,000
TOTAL CAPITAL EXPENDITURES	159,833

LOAN REPAYMENT

PWTF-94206 Principal	3,994
PWTF 94206 Interest	240
Pmt on new loan to be taken for plant	-
Transfer to 405 Maint. Reserve	-
Transfer to 001 - Building Rental	7,500
Transfer to 403 - Intertie Loan USDA 91-01	4,355
Transfer to 403 -PWTF 04-65104-013	19,491
TOTAL DEBT PAYMENTS	35,580

GRAND TOTAL EXPENDITURES	649,664
2011 SURPLUS / SHORTFALL	(13,400)

GRAND TOTALS ALL REVENUES

636,264

DISPOSITION OF PRIOR YEAR CARRYOVER / SURPLUS OR SHORTFALL

CARRYOVER FROM PRIOR YEAR (Beginning Balance)	\$ 80,000
Revenues	636,264
Operational Exepnses	(489,831)
Net Collections (Usage) from Operations Activity	\$ 146,433
Reserve Including 2011 Contribution	\$ 226,433
Utilization of Reserve for Capital Items - 2011	\$ (159,833)
RESERVE FOR FUTURE (Ending Balance)	\$ 66,600

2012 Ending Fund Balance	\$ 66,600
Less:	
New Construction Rsv	-
Loan Repmt Rsv (see fund 404)	
Equipment Replacement 2013 @ 50%	58,000
Emergency Reserve	100,000
Operating Reserve 12.5% of expense	56,781
Desired Reserve	214,781
Reserve shortfall	(148,182)

City of Ilwaco**403 - W/S BOND REDEMPTION****ESTIMATED REVENUES**

Transfer from Water Intertie Loan USDA 91-01	4,354
Transfer From Sewer USDA 92-07	141,762
Transfer From Sewer USDA SBR #3	61,368
Transfer From Sewer PWTF 97-791-007	15,480

Transfer From Sewer PWTF 04-691	1,691
Transfer From Sewer PWTF 05-691	25,933
Transfer From Sewer SRF 94-08	104,308
Transfer from Sewer PWTF 06-962-017	13,683
Transfer from Sewer B of P 2008	29,648
Transfer from Water PWTF 04-65104-013	19,321
Transfer from Sewer PR09-951-050	13,297
Investment Interest	-

TOTAL	430,844
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ESTIMATED EXPENDITURES

USDA 91-01 Principal & Interest	4,354
USDA 92-07 Principal & Interest	141,762
USDA SBR #3 Principal & Interest	61,368
PWTF 97-791-007 Principal & Interest	15,480
PWTF 04-691-PRE-116; Phase #2- Principal	1,496
PWTF 04-691-PRE-116; Phase #2- Interest	195
PWTF 05-691-023; Phase#2 -Principal	20,260
PWTF 05-691-023; Phase#2 -Interest	5,673
SRF 94-08 Principal Only	104,308
PWTF 06-962-0017 Principal & Interest	13,683
B of P 2008 Principal & Interest	29,648
PWTF 04-65104-013	19,321

PR09-951-050	13,297
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TOTAL	430,844
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2011 SURPLUS / SHORTFALL	-
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DISPOSITION OF PRIOR YEAR CARRYOVER / SURPLUS OR SHORTFALL

CARRYOVER FROM PRIOR YEAR	-
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REVENUES	\$ 430,844
EXPENSES	\$ (430,844)

ADD TO CURRENT YEAR SURPLUS	-
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COVER CURRENT YEAR SHORTFALL	-
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PLANNED DISPOSABLE SURPLUS	-
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XFER TO RESERVE FUND	-
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IN-FUND CONTINGENCY	-
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BALANCE	-
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City of Ilwaco
404- W/S BOND RESERVE

ESTIMATED REVENUES		ESTIMATED EXPENDITURES	
Interfund Loan Replacement 409	7,500		
WWTP Bond Reserve-2004-#92-10	6,137		
WWTP Bond Reserve-2008-BofP	2,965		
TOTAL	16,602	TOTAL	-
			2011 SURPLUS / SHORTFALL
			16,602

DISPOSITION OF PRIOR YEAR CARRYOVER / SURPLUS OR SHORTFALL

CARRYOVER FROM PRIOR YEAR	301,382
ADD TO CURRENT YEAR SURPLUS	16,602
BALANCE	317,984

City of Ilwaco
409 - SEWER FUND

ESTIMATED REVENUES

Seaview Sewer Dist. Fees	152,668
Seaview RD Loan Match	64,860
Seaview SRF Loan Match	40,415
TOTAL	257,943

Sewer Service Charges	752,548
Investment Income	-
Sewer Connections	17,910
Other	500
TOTAL	770,958

Transfer from 419

TOTAL -

GRAND TOTAL ALL REVENUES 1,028,901

ESTIMATED EXPENDITURES

Salaries & Wages	\$ 120,441
Benefits	\$ 36,127
TOTAL	\$ 156,567

Operation & Maintenance	\$ 29,700
Chemicals	\$ 20,000
Excise Tax	\$ 15,090
Annual Meter Calibrations	\$ 2,800
DOE Annual Permit	\$ 2,500
Screen Panels & Brushes	\$ 1,500
Gas/Oil Products	\$ 6,800
Small Tools	\$ 2,500
TOTAL	\$ 80,890

Professional Services	\$ -
Attorney Fees	\$ -

Communications	\$ 5,250
Travel/Meals/Lodging	\$ 2,000
Training	\$ 3,000
Insurance	\$ 14,464
Electricity	\$ 62,208
City Water	\$ 4,500
City Sewer	\$ 1,200
Garbage Services	\$ 880
Repairs & Maint.	\$ 2,500
Spray Sludge Disposal Site	\$ 24,500

Annual Pipe Clean/TV Inspection	\$ 6,000
Misc.	\$ 1,500
TOTAL	\$ 128,002

TOTAL OPERATION & MAINTENANCE \$ 365,460

Machinery & Equipment	\$ 38,600
First Street Sewer Line Engineering	\$ -
Sludge Truck life extension	\$ 2,000
Maintenance/brushing right of ways	\$ 7,500
Treatment Plant Roof/Siding/Painting/Parking lot	\$ 73,100
Vehicle Purchase - Grit trailer	\$ 8,000
SBR#3 Pump 2011/ Main lift #2 2012	\$ 21,600

TOTAL \$ 150,800

Software Upgrade	\$ 2,133
Sewer Line Replacement/repair	\$ 15,000
Contingency	\$ 5,000

TOTAL 22,133

TOTAL CAPITAL EXPENDITURES \$ 172,933

Transfer to 001-Building Rental	\$ 7,500
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TOTAL \$ 7,500

INTERFUND LOAN REPMT	\$ 7,500
To 403 USDA Redemption 92-07	\$ 141,762
To 403 SRF Bond Redemption - SRF 94-08	\$ 104,308
To 403 WWTP PWTF Redemption-97-791-007	\$ 15,480
To 404 WWTP Bond Reserve-2008-B of P	\$ 2,965
To 403 WWTP B of P - 2008	\$ 29,648
To 403 WWTP USDA 2004 Redemption-SBR #3	\$ 61,368
To 404 WWTP Bond Reserve-2004-#92-10	\$ 6,137
To 403 WWTP PWTF 06-962-017	\$ 13,683
To 403 WWTP PWTF Redemption-05-691-023	\$ 25,933
To 403 WWTP PR-09-951-050	\$ 13,297
To 403 WWTP PWTF Redemption-04-691-PRE-1	\$ 1,691

TOTAL DEBT PAYMENTS \$ 423,771

GRAND TOTAL EXPENDITURES \$ 969,663

2011 SURPLUS / SHORTFALL \$ 59,237

DISPOSITION OF PRIOR YEAR CARRYOVER / SURPLUS OR SHORTFALL

CARRYOVER FROM PRIOR YEAR (Beginning Bal \$ 25,737.00

Revenues	\$1,028,901
Expenses	\$ (796,730)

Net Collections (Usage) from Operations Activity \$ 232,170.28

Reserve Including 2011 Contribution \$ 257,907.28

Utilization of Reserve for Capital Items - 2012 \$ (172,933.00)

RESERVE FOR FUTURE (Ending Balance) \$ 84,974.28

2012 Ending Fund Balance \$ 84,974.28

Less:

Equipment Replacement @ 50% of 2013 \$ 98,237.50

Loan Repayment Rsv (see Fund 404)

New Construction Rsv \$ -

Emergency Reserve \$ 100,000.00

Goultier property purchase reserve (1.44 million) \$ 144,000.00

Operating Reserve 12.5% of expense \$ 45,682.44

Desired Reserve \$ 387,919.94

Reserve shortfall \$ (302,945.66)